

**EXHIBIT B**

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**UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF NORTH CAROLINA  
CHARLOTTE DIVISION**

In re:	)	Bankruptcy Case No. 20-30141
	)	
JTR1, LLC	)	Chapter 7
	)	
Debtor.	)	

**DECLARATION OF JEFFREY KUHNS**

I, Jeffrey Kuhns, declare and state as follows:

1. I am a Supervisory Actuary with the Pension Benefit Guaranty Corporation (“PBGC”). Unless otherwise stated, I have personal knowledge of the facts set forth herein and, if called upon to do so, could and would testify competently thereto.

2. I make this declaration in support of the Chapter 7 Trustee’s *Motion for Relief from Judgment*.

3. On May 23, 2016, PBGC became the statutory trustee of the Retirement Plan of Freedom Communications, Inc. (the “Freedom Plan”). PBGC’s case number for the Freedom Plan is 22548600.

4. When PBGC became the statutory trustee, the Freedom Plan was approximately 66 percent funded and had unfunded benefit liabilities of approximately \$136 million.

5. On March 1, 2017, after transitioning the administration of the Freedom Plan, PBGC started paying participants their pension benefits up to the limits established by Title IV of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

6. Any further recoveries made by PBGC as statutory trustee of the Freedom Plan would not be earmarked in any way for the Freedom Plan and would have no effect on the participants’ benefit calculations. The benefit calculations for Freedom Plan participants are based strictly upon the terms of the Freedom Plan, subject to statutory provisions set forth under ERISA.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 24, 2022, at Washington, D.C.

  
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Jeffrey Kuhns